

**CITY OF SAN JOSE**  
**2006-2007 ADOPTED OPERATING BUDGET**  
**SUMMARY OF FUND ACTIVITY**

		<u>Beginning Fund Balance 07/01/2006</u>	<u>Revenue and Transfers</u>	<u>Estimated Sources Available</u>	<u>Expenses Trasfers</u>	<u>Ending Fund Balance 06/30/2007</u>	<u>Estimated Uses Available</u>	<u>*</u>
<b>General Fund</b>								
001	General Fund	107,778,614	738,908,887	846,687,501	756,448,496	90,239,005	846,687,501	1
<b>Enterprise Funds</b>								
519	Airport Customer Facility & Transportation Fee	746,386	5,257,601	6,003,987	5,257,601	746,386	6,003,987	
525	Airport Fiscal Agent	44,910,983	172,914,296	217,825,279	182,583,624	35,241,655	217,825,279	3
523	Airport Maintenance And Operation	12,832,726	99,105,170	111,937,896	98,251,593	13,686,303	111,937,896	
521	Airport Revenue	15,975,941	110,215,769	126,191,710	125,942,466	249,244	126,191,710	1
524	Airport Surplus Revenue	9,179,978	6,000,000	15,179,978	10,016,000	5,163,978	15,179,978	3
533	General Purpose Parking	13,253,691	9,306,000	22,559,691	13,958,537	8,601,154	22,559,691	3
514	San Jose/Santa Clara Treatment Plant Income	75,669	2,021,612	2,097,281	50,000	2,047,281	2,097,281	5
513	San Jose/Santa Clara Treatment Plant Operating	22,250,804	61,683,637	83,934,441	67,369,393	16,565,048	83,934,441	4
539	Sewage Treatment Plant Connection Fee	17,524,368	6,315,057	23,839,425	6,107,847	17,731,578	23,839,425	
541	Sewer Service & Use Charge	29,735,178	80,838,332	110,573,510	85,876,772	24,696,738	110,573,510	4
515	Water Utility	5,543,882	23,152,000	28,695,882	24,165,675	4,530,207	28,695,882	4
<b>Trust and Agency Funds</b>								
139	Gift Trust	1,769,986	30,548	1,800,534	1,759,235	41,299	1,800,534	2
132	Municipal Health Services Program	861,311	4,074,607	4,935,918	4,044,607	891,311	4,935,918	
<b>Internal Service Funds</b>								
150	Public Works Program Support	721,843	14,216,168	14,938,011	13,716,168	1,221,843	14,938,011	5
<b>Special Revenue Funds</b>								
426	Anti-Tobacco Master Settlement Agreement Revenue	6,202,906	10,907,000	17,109,906	10,998,236	6,111,670	17,109,906	
<b>Benefit Funds:</b>								
160	Benefit	77,857	56,397,000	56,474,857	56,274,541	200,316	56,474,857	4
155	Dental Insurance	2,717,235	11,173,000	13,890,235	11,486,920	2,403,315	13,890,235	4
156	Life Insurance	368,392	1,591,000	1,959,392	1,508,347	451,045	1,959,392	4
157	Unemployment Insurance	2,361,608	264,000	2,625,608	1,177,542	1,448,066	2,625,608	4
351	Business Improvement District	309,816	1,445,000	1,754,816	1,445,000	309,816	1,754,816	

**CITY OF SAN JOSE**  
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		<u>Beginning Fund Balance 07/01/2006</u>	<u>Revenue and Transfers</u>	<u>Estimated Sources Available</u>	<u>Expenses Trasfers</u>	<u>Ending Fund Balance 06/30/2007</u>	<u>Estimated Uses Available</u>	<u>*</u>
<b>Special Revenue Funds (Cont'd.)</b>								
002	Cash Reserve	4,850	130	4,980		4,980	4,980	
210	City Hall Debt Service		27,683,873	27,683,873	27,683,873		27,683,873	
441	Community Development Block Grant	9,885,189	11,613,709	21,498,898	16,040,238	5,458,660	21,498,898	3
422	Community Facilities Revenue	282,767	8,562,544	8,845,311	8,810,084	35,227	8,845,311	4
536	Convention & Cultural Affairs	428,517	15,841,245	16,269,762	14,405,347	1,864,415	16,269,762	5
444	Economic Development Administrative Loan	42,650	58,000	100,650	55,000	45,650	100,650	
439	Economic Development Enhancement	2,732,494	354,000	3,086,494	458,583	2,627,911	3,086,494	
474	Edward Byrne Memorial Justice Assistance Grant Trust	388,780	1,000	389,780	381,780	8,000	389,780	3
154	Emergency Communication System Support Fee	1,360,000	20,600,000	21,960,000	20,600,000	1,360,000	21,960,000	
406	Emergency Reserve	4,571,809		4,571,809		4,571,809	4,571,809	
419	Federal Drug Forfeiture	825,804	25,000	850,804		850,804	850,804	
409	Gas Tax Maintenance And Construction - 1943		7,600,000	7,600,000	7,600,000		7,600,000	
410	Gas Tax Maintenance And Construction - 1964		3,700,000	3,700,000	3,700,000		3,700,000	
411	Gas Tax Maintenance And Construction - 1990		5,700,000	5,700,000	5,700,000		5,700,000	
445	Home Investment Partnership Program	502,369	13,254,402	13,756,771	13,311,271	445,500	13,756,771	
440	Housing Trust	2,645,173	2,422,500	5,067,673	3,369,000	1,698,673	5,067,673	3
432	Ice Centre Revenue	4,840,422	2,306,600	7,147,022	2,694,219	4,452,803	7,147,022	
423	Integrated Waste Management	13,606,410	81,770,822	95,377,232	84,825,770	10,551,462	95,377,232	4
418	Library Parcel Tax	2,972,688	6,325,000	9,297,688	7,465,280	1,832,408	9,297,688	4
415	Local Law Enforcement Block Grant	290,323	2,000	292,323	222,817	69,506	292,323	3
443	Low And Moderate Income Housing	18,281,218	69,902,002	88,183,220	77,320,658	10,862,562	88,183,220	3
<b>Special Assessment Maintenance District Funds:</b>								
371	Community Facilities Dist #1 (Capitol Auto Mall)	365,589	151,700	517,289	163,842	353,447	517,289	
369	Community Facilities Dist #2 (Aborn-Murillo) and Comm Facilities District #3 (Silverland-Capriana)	1,257,140	1,125,000	2,382,140	1,084,864	1,297,276	2,382,140	
373	Community Facil Dist #8 (Communications Hill)	394,728	749,400	1,144,128	591,928	552,200	1,144,128	3
352	Maintenance District #1 (Los Paseos)	504,204	172,100	676,304	189,286	487,018	676,304	
354	Maintenance District #2 (Trade Zone Blvd.)	125,055	72,508	197,563	133,632	63,931	197,563	3
357	Maintenance District #5 (Orchard Pkwy-Plumeria Dr)	283,542	70,000	353,542	65,290	288,252	353,542	
361	Maintenance District #8 (Zanker-Montague)	261,788	86,453	348,241	84,824	263,417	348,241	

**CITY OF SAN JOSE**  
**2006-2007 ADOPTED OPERATING BUDGET**  
**SUMMARY OF FUND ACTIVITY (CONT'D.)**

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		<u>Beginning Fund Balance 07/01/2006</u>	<u>Revenue and Transfers</u>	<u>Estimated Sources Available</u>	<u>Expenses Transfers</u>	<u>Ending Fund Balance 06/30/2007</u>	<u>Estimated Uses Available</u>	<u>*</u>
<b>Special Revenue Funds (Cont'd.)</b>								
362	Maintenance District #9 (Santa Teresa-Great Oaks)	349,657	145,680	495,337	120,787	374,550	495,337	
364	Maintenance District #11 (Brokaw Rd)	117,883	63,254	181,137	65,685	115,452	181,137	
366	Maintenance District #13 (Karina-O'Nel)	56,724	40,600	97,324	52,077	45,247	97,324	3
368	Maintenance District #15 (Silver Creek Valley)	3,617,716	1,277,136	4,894,852	1,403,285	3,491,567	4,894,852	
372	Maintenance District #18 (The Meadowlands)	76,351	46,100	122,451	47,098	75,353	122,451	
359	Maintenance District #19 (River Oaks)	315,765	68,595	384,360	83,401	300,959	384,360	
365	Maintenance District #20 (Renaissance-N. First)	266,633	74,361	340,994	138,950	202,044	340,994	3
356	Maintenance District #21 (Gateway Pl-Airport Pkwy)	181,781	85,396	267,177	100,662	166,515	267,177	
367	Maintenance District #22 (Silver Creek Valley Rd)	225,959	92,623	318,582	128,693	189,889	318,582	3
448	Multi-Source Housing	10,030,533	7,591,996	17,622,529	11,224,612	6,397,917	17,622,529	3
518	Municipal Golf Course	121,579	2,175,000	2,296,579	2,236,305	60,274	2,296,579	4
417	State Drug Forfeiture	1,301,822	40,000	1,341,822		1,341,822	1,341,822	
551	Stores	1,579,481	3,290,000	4,869,481	3,941,771	927,710	4,869,481	4
446	Storm Sewer Operating	3,740,084	15,927,710	19,667,794	18,114,544	1,553,250	19,667,794	4
414	Supplemental Law Enforcement Services	1,772,163	35,000	1,807,163	1,363,317	443,846	1,807,163	3
461	Transient Occupancy Tax	2,388,624	11,287,600	13,676,224	12,492,072	1,184,152	13,676,224	2
552	Vehicle Maintenance And Operations	2,891,122	21,215,255	24,106,377	20,967,243	3,139,134	24,106,377	
290	Workforce Investment Act	5,177,389	17,725,751	22,903,140	17,870,270	5,032,870	22,903,140	
<b>Capital Improvement Program Funds</b>								
520	Airport Capital Improvement	55,074,363	5,734,000	60,808,363	31,464,465	29,343,898	60,808,363	3
529	Airport Passenger Facility Charge	45,851,093	23,501,000	69,352,093	48,729,925	20,622,168	69,352,093	3
527	Airport Renewal And Replacement	14,387,599	6,485,000	20,872,599	18,281,000	2,591,599	20,872,599	3
526	Airport Revenue Bond Improvement	236,448,260	163,775,000	400,223,260	305,465,000	94,758,260	400,223,260	3
472	Branch Libraries Bond Projects	98,515,324	3,814,000	102,329,324	46,601,000	55,728,324	102,329,324	3
429	Building And Structure Construction Tax	19,244,852	16,180,000	35,424,852	31,559,000	3,865,852	35,424,852	3
<b>Construction and Conveyance Tax Funds:</b>								
397	Communications C & C Tax	3,460,045	918,000	4,378,045	1,830,000	2,548,045	4,378,045	3
392	Fire C & C Tax	6,754,594	3,068,000	9,822,594	9,588,000	234,594	9,822,594	3
393	Library C & C Tax	14,137,681	3,839,000	17,976,681	17,033,000	943,681	17,976,681	3

**CITY OF SAN JOSE**  
**2006-2007 ADOPTED OPERATING BUDGET**

**SUMMARY OF FUND ACTIVITY (CONT'D.)**

		<u>Beginning Fund Balance 07/01/2006</u>	<u>Revenue and Transfers</u>	<u>Estimated Sources Available</u>	<u>Expenses Transfers</u>	<u>Ending Fund Balance 06/30/2007</u>	<u>Estimated Uses Available</u>	<u>*</u>
<b>Capital Improvement Program Funds (Cont'd.)</b>								
398	Park Yards Maintenance C & C Tax	1,315,906	324,000	1,639,906	1,125,000	514,906	1,639,906	3
390	Parks Central C & C Tax	2,553,281	17,305,000	19,858,281	18,717,000	1,141,281	19,858,281	3
391	Parks City Wide C & C Tax	17,761,884	5,064,000	22,825,884	20,075,000	2,750,884	22,825,884	3
377	District 1 Parks C & C	4,009,697	1,877,000	5,886,697	3,634,000	2,252,697	5,886,697	3
378	District 2 Parks C & C	3,013,682	536,000	3,549,682	1,476,000	2,073,682	3,549,682	3
380	District 3 Parks C & C	2,181,342	2,356,000	4,537,342	1,774,000	2,763,342	4,537,342	3
381	District 4 Parks C & C	3,385,450	583,000	3,968,450	1,352,000	2,616,450	3,968,450	3
382	District 5 Parks C & C	6,440,955	634,000	7,074,955	3,921,000	3,153,955	7,074,955	3
384	District 6 Parks C & C	4,393,196	642,000	5,035,196	2,245,000	2,790,196	5,035,196	3
385	District 7 Parks C & C	5,359,379	734,000	6,093,379	3,015,000	3,078,379	6,093,379	3
386	District 8 Parks C & C	3,754,176	590,000	4,344,176	2,402,000	1,942,176	4,344,176	3
388	District 9 Parks C & C	3,241,114	418,000	3,659,114	1,811,000	1,848,114	3,659,114	3
389	District 10 Parks C & C	5,463,262	921,000	6,384,262	2,419,000	3,965,262	6,384,262	3
395	Service Yards C & C Tax	10,251,786	2,371,000	12,622,786	9,513,000	3,109,786	12,622,786	3
425	Civic Center Construction	6,229,698		6,229,698	6,229,698		6,229,698	3
473	Civic Center Improvement		7,500,000	7,500,000	7,500,000		7,500,000	
433	Civic Center Parking	1,713,462		1,713,462	1,713,462		1,713,462	3
465	Construction Excise Tax	9,074,878	22,553,000	31,627,878	30,723,000	904,878	31,627,878	3
131	Emma Prusch	217,863	78,000	295,863	60,000	235,863	295,863	
434	Hayes Mansion Phase III	45,000		45,000	45,000		45,000	3
462	Lake Cunningham	1,410,037	636,000	2,046,037	1,831,000	215,037	2,046,037	3
421	Major Collectors And Arterial	1,334,601	290,000	1,624,601	611,000	1,013,601	1,624,601	3
502	Major Facilities	2,371,303	255,000	2,626,303	1,580,000	1,046,303	2,626,303	3
475	Neighborhood Security Act Bond	45,350,172	73,290,000	118,640,172	54,786,000	63,854,172	118,640,172	3
375	Park Trust	70,010,700		70,010,700	70,010,700		70,010,700	3
471	Parks and Recreation Bond Projects	83,309,632	50,000,000	133,309,632	102,708,000	30,601,632	133,309,632	3
450	Redev Capital Projects		2,884,532	2,884,532	2,884,532		2,884,532	
420	Residential Construction Tax Contribution	1,235,363	250,000	1,485,363	935,000	550,363	1,485,363	3
512	San Jose/Santa Clara Treatment Plant Capital	43,789,705	28,031,000	71,820,705	52,345,300	19,475,405	71,820,705	3
540	Sanitary Sewer Connection Fee	13,948,668	2,007,000	15,955,668	14,920,000	1,035,668	15,955,668	3

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	Beginning Fund Balance 07/01/2006	Revenue and Transfers	Estimated Sources Available	Expenses Trasfers	Ending Fund Balance 06/30/2007	Estimated Uses Available	*
<b>Capital Improvement Program Funds (Cont'd.)</b>							
545 Sewer Service and Use Charge Capital Improvement	22,913,858	16,236,000	39,149,858	34,390,000	4,759,858	39,149,858	3
413 Storm Drainage Fee	1,005,394	502,000	1,507,394	1,225,000	282,394	1,507,394	3
469 Storm Sewer Capital	1,091,166	1,997,000	3,088,166	3,013,000	75,166	3,088,166	3
416 Underground Utility	3,842,863	1,420,000	5,262,863	2,001,000	3,261,863	5,262,863	3
500 Water Utility Capital	2,759,095	3,974,000	6,733,095	5,964,100	768,995	6,733,095	3
<b>TOTAL CITY FUNDS</b>	<b>1,274,916,328</b>	<b>2,250,721,261</b>	<b>3,525,637,589</b>	<b>2,845,253,140</b>	<b>680,384,449</b>	<b>3,525,637,589</b>	

NOTE: The total in this schedule is lower than the grand total presented in the Total City Source and Use of Funds schedule because it nets Capital Contributions from the following Capital Programs: General Fund Capital Improvement Fund; General Purpose Parking Fund; Library Benefit Assessment District Fund; and Library Parcel Tax fund.

**\* Reasons for Change Between 2006-2007 Beginning Fund Balance and 2006-2007 Ending Fund Balance at Greater than 10%**

- 1 Beginning Fund Balance primarily contains funds to support prior year activities. Also, surplus revenues and/or expenditure savings were accumulated in the prior year and then utilized for budget balancing purposes.
- 2 Once the rebudgeting of prior year's one-time activities have been removed from the Beginning Fund Balance, change in fund balance is within the 10% change.
- 3 Surplus revenues/and or expenditure savings were accumulated and then used for various one-time uses.
- 4 Fund balances are volatile. Funds utilize expenditure projections based on fees and charges estimates that support planned changes in cost recovery rates.
- 5 Ending Fund Balance is being accumulated to support uses in future years.